MYSORE BOARD OF REVENUE BILL, 1954.

Motion to consider (*contd.*).

ಶ್ರೀ ಟಿ. ಸಿ. ಬನಪ್ಪ (ತರೀಕೆರೆ).—ಸ್ವಾಮಿ, ಒಂದು ವಿಷಯ ತಿಳಿದುಕೊಳ್ಳಬೇಕಾಗಿದೆ. ಈ ರೆವಿನ್ಯೂ ಬೋರ್ಡ್ ಬಿಲ್ಲನಲ್ಲಿ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್‌ನ್ನೂ ಸೇರಿಸಿ ಕೊಂಡು ಅಪೀಲಿಗೆ ಅವಕಾಶ ಮಾಡಿದ್ದೀರಿ. ಇದಲ್ಲದೆ, Sales Tax Amendment Bill ಎಂದು ಬೇರೆ ತಂದು Sales Tax Tribunalಗೆ ಅಪೀಲ್‌ಮಾಡುವು ದಕ್ಕೆ ಬೇರೆ ಅವಕಾಶ ಮಾಡುತ್ತಿದ್ದೀರಿ. ಇವೆರಡೂ ಏಕೆ ಎಂಬುದನ್ನು ತಿಳಿಸಬೇಕು.

ಶ್ರೀ ಕಡಿದಾಳ್ ಮಂಜಪ್ಪ (ರೆವೆನ್ಯೂ ಮತ್ತು ಮುರಾ ಮತ್ತು ಶಾಖೆಗಳ ಮಂತ್ರಿಗಳು).—ಟ್ರಿಬ್ಯೂನಲ್ಲಿನ ಮುಂದೆ ಬೇಕಾದರೂ ಅಪೀಲ್ ಹೋಗಬಹುದು. ಅದಿಷ್ಟವಿಲ್ಲದಿದ್ದರೆ ರೆವಿನ್ಯೂ ಬೋರ್ಡ್‌ಗೆ ಬೇಕಾದರೂ ಅಪೀಲ್ ಹೋಗಬಹುದು. ಎರಡೂ alternative remedies ಆಗಿವೆ

Sri J. MOHAMED IMAM (Jagalur).—I want to know one thing. How far the Government have made provision about the revision; whether the awards or the judgment given by the Tribunal or the Board are final; or whether the Government has still retained the power of revision?

Sri Kadidal MANJAPPA.—Under Clause 6 of the Bill, provision has been made for preferring revision petitions to Government against the decision of the Board in regard to all matters except ing those mentioned in the schedule. In the schedule there is a list of matters in which the decision of the Board will be final and no revision petition can be preferred against the decision of the Board.

Sri J. MOHAMED IMAM.—Regarding the personnel of the Revenue Board, it is stated that the appointment of the judicial officer or any other officer is optional; it is left to the Government to appoint a judicial officer. Our contention was that the member of the Committee must always be a judicial officer—either a *District* Judge or a retired High Court Judge. I think that change must be made here in the interest of the Board. Because, as it is, the Revenue Commissioner, the Excise Commissioner and the Commissioner for Local Self-Government, these three officers are the standing members; and District Judge or a person qualified to be a judge of the High Court or any other officer whose appointment is left to the discretion of the Government. They may find a place or they may not find a place here. So I would like to point out that it is healthy and it will be for the benefit of the Board always to have a District Judge, and preferably I would suggest that a senior judge or even a retired High Court Judge, so that he may be the Chairman of the Board. That is one point to be considered.

Matter of Privilege.

Sri M. V. RAMA RAO (Tumkur).—I want to bring to the notice of the Chair a matter affecting the privilege of this House. This House is aware that the Budget was presented at 1 P.M. and copies of the speech and the Budget proposals have been distributed to the Members when they re-assembled at half past three of the clock, and I find that the newspaper entitled "Daily Post" has had the opportunity to print and publish the entire contents of the Budget speech as well as the proposals much earlier than the Hon'ble Members of this House have had the opportunity to get at the copies of the Budget speech and the Memorandum. This, I should like to say, is a serious breach of the privilege of this House collectively and the privilege of every Hon'ble Member of this House. And as it is a matter of considerable importance and in my view, a serious breach of the privilege of this House, I request the Chair to take notice of this matter and to deal with it as the Chair thinks proper.

Mr. DEPUTY CHAIRMAN.—Are you moving the Privilege Motion?

Sri M. V. RAMA RAO.—I am actually inviting the attention of the Chair to this fact and I shall hand in a written notice of motion if the Chair so directs.

Mr. DEPUTY SPEAKER.—Will you please give your Privilege Motion in writing so that we can examine?

Sri M. V. RAMA RAO.—I shall put it in writing. I have got the copy of the newspaper now. It is being sold near the premises of the Assembly.

Mr. DEPUTY SPEAKER.—I think we can go on with the Revenue Board Bill now.

MYSORE BOARD OF REVENUE BILL, 1954

Motion to consider (contd.)

Sri R. ANANTARAMAN (Chamarajapet).—Mr. Speaker, provision is made in this Bill about the revision of the order passed by the Revenue Board. But I find there is nothing about the revision of the orders passed by the Minister.

Sri P. R. RAMAIYA (Basavangudi).—Mr. Speaker, I cannot hear what the Hon'ble Member is speaking.

Sri R. ANANTARAMAN.—Mr. Speaker, in this Revenue Board Bill luckily some provision is made for the review of the orders passed by the Board. But the Hon'ble Minister during the previous session promised that amendment will also be made to review the orders passed by the Revenue Minister. I want to know whether it has not been so passed ? He knows that according to the decision of our own High Court there is no provision in the Revenue Act to review the order passed by the Minister or the Deputy Commissioner or the Sub-Division Officer. So it is high time, that the Minister will give attention towards that. And the second thing that I want to bring to the notice is, in this Bill so many persons have to be appointed as the members of the Board. I was not here when the Hon'ble Leader of the Opposition was speaking. It is better that a District Judge and a non-official who can be appointed as a High Court Judge, be appointed instead of having the Revenue Commissioner, the Excise Commissioner and the Local Self-Government Commissioner. Because, I learn they will be having a lot of work. I do not know whether they will find time to sit in the court and hear the appeals; it will be very difficult for them. I learn also Sir, those officers have expressed their views that it is not possible for them to sit as regular judges.

Sri Kadidal MANJAPPA.—They are in full agreement with the provisions of this Bill.

Sri R. ANANTARAMAN.—So, it is better that only two members should constitute the Board rather than having all these persons. Then only some full justice will be given to the clients. Otherwise, it will be impossible for them to go to the Court. Supposing the cases are posted twice in a week or twice in a month or once in a fortnight, it will be very difficult for them to attend the court. It is better that this court should be held just like regular courts from 2 P.M. to 5 P.M. or from 11 A.M. to 2 P.M. and the appeals are disposed of as expeditiously as possible. No doubt, according to the Revenue Minister, he has disposed of all the appeals. It is very necessary that only two members should constitute the Board instead of having a large number of persons. And provision is made for a member of the Board to grant stay and to pass some interim orders on the interim applications. That is a very good provision. Supposing the application is put up before the Board, it will be very difficult for the parties to get a stay order or any interim order passed. So, I think the provision made in this Bill for a judge to sit regularly and to pass orders on this interim application is quite laudable. With these few words, Sir, I wholeheartedly approve this, Bill.

Mr. DEPUTY SPEAKER.—Can I take it that there is nobody to speak ?

Sri J. MOHAMED IMAM.—Is it not possible to provide for appeal or review to the High Court from the decisions of the Board ? As a matter of abundant precaution, is it not possible, in certain cases at least, to provide for revision, if not appeal to the High Court—in certain matters where question of law is involved such as succession and other things ? A very important question can come up, a very important question involving law may have to be decided. For example, there is the question of succession to the place of Patel or Shanbhogue and many hereditary rights are involved. So in all such cases, instead of making it final, why not we make a provision that where a question